

How to Complete the Claim Form

Line 1 – Social Security Number

Enter your Social Security number in the space provided. The number is required for account identification. See the [Privacy Notification](#).

Line 2 – Claimant's Name

Print or type your full name in the space provided.

Line 3 – Date of Birth

Enter the month, day, and year you were born. For example, if you were born on July 15, 1935, enter 07/15/1935.

Line 4 – "In Care of" Name

If correspondence is to be sent in care of someone else (such as your son, daughter, or conservator), enter the person's name.

Lines 5 and 6 – Mailing Address

Enter the mailing address where all correspondence should be sent. Do not abbreviate.

Line 7 – Spouse Information

Enter your spouse's Social Security number, age, and full name in the spaces provided. See the [Privacy Notification](#).

Lines 8 and 9 – Location of Residential Dwelling

Complete only if the residential address is different from the mailing address on lines 5 and 6.

Line 10 – Proof of Age

If you will be 62 or older on December 31, 2003, whether or not you are blind or disabled, check the box on line 10. See [Required Documentation](#) for acceptable proof of age.

Line 11 – Proof of Blindness or Disability

Blindness

If you are blind and less than 62 years of age, check the box on line 11. See [Required Documentation](#) for acceptable proof of blindness.

Disability

If you are disabled and less than 62 years of age, check the box on line 11. Proof of disability is required for each year you file for tax postponement. See [Required Documentation](#) for acceptable proof of disability.

Line 12 – Own and Occupy Property as Principal Place of Residence

If you owned and occupied the property as your principal place of residence as of December 31, 2002, check the “Yes” box. All other recorded owners (except spouse and direct-line relatives) must also meet this requirement.

If you and all other recorded owners do not meet this requirement, check the “No” box and STOP here. You do not qualify for property tax postponement.

Check the “Transfer” box if: (1) you postponed taxes on a home you owned and occupied on December 31, 2002; and (2) you sold that home and purchased another during the 2003 calendar year. If you check this box, you may qualify to postpone the property taxes on the new home. See [Program Description](#) for instructions.

Line 13 – Date You Purchased Your Home

Enter the date you purchased your home. If you are not sure of the exact purchase date, enter your best estimate.

Line 14 – Total Amount of Liens, Deeds of Trust, Mortgages, or Other Encumbrances Recorded Against Your Home (Do not include the property tax postponement lien.)

Include your best estimate of the following:

Loan balance(s) on your home	\$ _____
Abstracts of judgement amounts	_____
Federal and/or state tax liens	_____
Total (enter on line 14)	\$ _____

Line 15 – Property Held in a Trust

Check the appropriate box. If you check “Yes,” see [Required Documentation](#) for instructions.

Line 16 – List All Owners of Your Property

List the names, relationships, Social Security numbers, and ages of all other recorded owners of the property. All owners (except spouse and direct-line relatives) must meet the eligibility requirements for property tax postponement. See [Program Description](#) for instructions.

Line 17 – Social Security and/or Railroad Retirement

Enter the total payments you and your spouse received in 2002 for Social Security (including the amount deducted for Medicare premiums) and/or railroad retirement.

Line 18 – Interest and/or Dividends

Enter the total interest and/or dividends you and your spouse received in 2002, regardless of source or taxability.

Line 19 – Pensions and/or Annuities

Enter the total amount of pensions and/or annuities you and your spouse received in 2002, regardless of source or taxability. Include disability retirement payments and IRA distributions.

Line 20 – SSI/SSP, AB and/or ATD

Enter the total payments you and your spouse received in 2002 for Social Security Income/State Supplementary Payment Program (SSI/SSP), Aid to the Blind (AB), and Aid to the Totally Disabled (ATD). Do not include payments received for Temporary Assistance for Needy Families (TANF) or noncash assistance such as homemaker/chore services.

Line 21 – Rental Income (or Loss)

Enter the amount of net rental income (or loss) for 2002. See [Required Documentation](#) for instructions.

Line 22 – Business Income (or Loss)

Enter the amount of net income (or loss) from your business or farm for 2002. See [Required Documentation](#) for instructions.

Line 23 – Capital Gain (or Loss)

Enter the amount of gain (or loss) from the sale of business property and/or capital assets for 2002. Examples of capital assets are stocks, bonds, and rental real estate. The maximum net loss you may deduct from the sale of capital assets is \$3,000. See [Required Documentation](#) for instructions.

Line 24 – Other Income

Include the total amount of other taxable and nontaxable income you and your spouse received in 2002.

Following are the types of income that you must include on line 24:

- Wages
- California State Lottery winnings in excess of \$600; 100% of lottery winnings from other states
- Life insurance proceeds to the extent they exceed the expenses incurred for the last illness and funeral of the deceased spouse of claimant
- Veterans Administration benefits
- Gifts and inheritances in excess of \$300, except between members of the household
- Alimony received
- Military compensation
- Amounts received from an estate or a trust
- Unemployment insurance benefits
- Workers' compensation payments for temporary disability
- Amounts contributed by or on behalf of the claimant to a tax-sheltered retirement or deferred compensation plan
- Amounts received from an employer or any government body for loss of wages due to sickness or accident (sick leave payments)
- Nontaxable gain from the sale of a residence
- Scholarships and fellowship grants
- The amount of alternative minimum taxable income in excess of your regular taxable income, if you were required to pay alternative minimum tax on your 2002 California income tax return

Line 25 – Income of Other Household Members

Include the total amount of income received by all other household members while they lived in your home during 2002.

A household member is any person who lived with you in your home who is not a renter, a student, or a minor under age 18.

Line 26 – Subtotal

Add lines 17 through 25.

Line 27 – Adjustments to Income

Enter the total of all adjustments to your income for 2002, including any of the following adjustments:

- Forfeited Interest Penalty – Deduct the penalty charged for premature withdrawal from a savings account.
- Alimony Paid – Deduct alimony payments made to an ex-spouse as directed by the court.
- Individual Retirement Account – If you contributed to an Individual Retirement Account (IRA), Keogh Plan (HR10), or Simplified Employee Plan (SEP), you may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employed Health Insurance Deduction – You may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employment Tax Deduction – Deduct one-half of the self-employment tax imposed for the taxable year.
- Student Loan Interest Deduction – Deduct the amount allowed for California personal income tax.
- Medical Savings Account (MSA) Deduction – Deduct the amount you contributed to an MSA.
- Moving Expenses – Deduct allowable moving expenses that were not reimbursed by your employer.

Note: *You must attach the appropriate schedules or forms explaining each adjustment.*

The following items are not deductible from income: mortgage payments, interest paid on loans (other than qualified education loans), repairs, fees, taxes (other than self-employment tax), utilities, medical bills, and health premiums (unless self-employed).

Line 28 – Total Household Income

Subtract line 27 from line 26. Enter the total on line 28.

Note: If the amount on line 28 is greater than \$24,000 (or \$34,000 for those who filed and qualified for postponement in the 1983-84 tax year), STOP. You do not qualify for property tax postponement.

Line 29 – Cooperative Housing Corporation

If your residence is part of a cooperative housing corporation, check the “Yes” box. If not, check the “No” box. See [Program Description](#) for additional information.

Line 30 – Leasehold (Possessory) Interest

If your residence is based on a leasehold (possessory) interest, check the “Yes” box. If not, check the “No” box. See [Program Description](#) and [Required Documentation](#) for information.

Line 31 – Life Estate or Contract of Sale

If your residence is based on a life estate or a contract of sale, check the “Yes” box. If not, check the “No” box. See [Program Description](#) and [Required Documentation](#) for information.

Line 32 – Mobilehome or Floating Home

If your residence is a mobilehome or a floating home situated on or near rented or leased land, check the “Yes” box. If not, check the “No” box. See [Program Description](#) and [Required Documentation](#) for information.

Note: Postponement law does not provide for payment of prior-year delinquent taxes on your mobilehome.

Line 33 – Property Used for Rental or Business

If your property is used entirely for your personal use, check the “No” box.

If your property is used partially for business or as a rental (e.g., duplex or multi-dwelling), or if you live on a farm or similar acreage, check the “Yes” box and enter your best estimate of the percentage of the property devoted to your personal use.

The percentage of the property devoted to personal use is the portion used as your residential dwelling and as much of the land surrounding it as is reasonably necessary to use the dwelling as your home.

Note: Property tax postponement will be allowed only on the portion of property used for your personal use.

Signature, Date and Telephone Number

You and all other owners of record must sign and date the claim form.

No one, not even your spouse, can sign for you without authorization. If another person signs the claim for you, enclose with your claim a copy of the recorded power of attorney, letter of conservatorship, or other document entitling that person to sign for you.

You may sign by marking an “X” if this is done in the presence of a witness. The word “Witness” and the signature of the witness must be entered after your mark.

Please include your daytime phone number on the claim.

PRIVACY NOTIFICATION

The Information Practices Act of 1977 and the Federal Privacy Act require that the following notice be given to individuals who are asked to supply information.

The purpose for requesting information is to administer California's Property Tax Postponement Law. Applicants are required to provide their Social Security numbers to ensure proper identification and to permit processing of the applications. Additional information is requested on the forms and accompanying instructions to enable the State Controller's Office to determine eligibility. Failure to furnish the requested information may result in denial of the application, delay in the approval of property tax postponement, or other disadvantages to the applicant.

Information furnished on the application may be transferred to other governmental agencies as authorized by law, e.g., the Board of Equalization, the Attorney General, the Board of Control, the Department of Finance, and the Franchise Tax Board. Individuals have the right to review their records maintained by the State Controller's Office.